

Summary of responses to Taxpayer/Representative Survey questions  
As of 4-17-16

18 completed surveys

12 attorneys

3 accountants

8 responses from Regional firm practitioners

4 responses from national firm

3 responses from international firm

2 taxpayer employees – one national, one international

10 responses based on personal experience

8 responses based on experiences of others

Q1 - Do you share concerns about multistate tax issues outside your organization?

12 – yes – see answers to Qs 2-4

6 - no – see answer to Q5

Q2 For those who share outside organization -with whom do you share concerns? (We asked them to check all that apply)

11 – tax practitioners

10 – industry organizations

9 – State tax administrators

6 – Practitioner organizations (bar, accounting society)

5 – Other government officials (governor; legislator)

3 – general audiences

1 – state tax organizations

Q3 For those who share outside organization-what issues do you share outside your organization? (all that apply)

12 – Tax agency administrative process (including audit staff and process fairness)

10 – Tax policy regulations

10 – statutory interpretation

10 – application of court decisions

4 – forms or publications

2 – filing deadlines

Other – 1 - sales and use tax developments

Other – 1 – other administrative or procedure issues

Q4 For those who share outside organization – where and how do you share concerns?

11 – public forums or conferences that are attended by state personnel

7 – other forums or conferences

8 – published materials (articles)

5 – in-house newsletters

Other – e-mail/calls with business organization representatives; SALT Report; direct communication with tax administrators; other informal outlets

- Q5 Barriers to sharing outside organization (6 respondents)  
 6 – won't make any difference  
 5 – don't know who to contact  
 4 – takes too much time
- Q6 Any state or tax agency that has an effective way to submit concerns?  
 No – 13  
 Yes – 3; Delaware; Kentucky (although follow up not predictable); IRS taxpayer advocate service and TIGTA
- Q7 If MTC had a process, what features would make it attractive?  
 17 – available on MTC web site  
 9 – special meeting organized to solicit issues of concern  
 4 – Regular agenda item at MTC meetings  
 Other – Coordinate with COST if possible; take action on suggestions
- Q8 How important would it be to submit issues anonymously?  
 Essential – 5  
 Very important – 3  
 Somewhat important – 6  
 Not important – 4
- Q9 Importance of being able to participate in developing recommended solutions  
 Essential – 3  
 Very important – 8  
 Somewhat important – 6  
 Not important – 1
- Q 14 Suggestions for how MTC could best solicit suggestions  
 Website or open forum  
 Respond quickly and publicize responses  
 Start discussion groups on the web site for issues that will generate interest  
 Provide summary reports at MTC meetings and ABA SALT meetings  
 Solicitation must be genuine and make it easy and efficient for taxpayers and representatives to participate